SEP 1 8 2006 W

Docket No.: SIW-034CP

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Narutoshi Sugita *et al.*

Application No.: 10/626168

Confirmation No.: 9715

Filed: July 23, 2003

Art Unit: 1745

For: FUEL CELL AND FUEL CELL STACK

Examiner: H. O. Chu

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated May 18, 2006 (Paper No. 20060510), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.